

JUL 9 2014

U.S. BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

MADOFF VICTIM FUND

6/10/2014

P.O. BOX 6310

CLAIM ID:

SYRACUSE, NEW YORK 13217-6310

7070192

REPLY: SPECIAL MASTER RICHARD C. BREEDEN

MAY 28, 2014 LAMAR ELLIS TR WHETHER OR NOT BASES ELIGIBILITY  
STANDARDS ARE SATISFIED.

DEAR SIR:

I BELIEVE THAT MY ENCLOSED DOCUMENTS AND ACTIONS FROM MAY 1, 1995, DECEMBER 2003 AND MARCH 14, 2014 "CLEARLY DEMONSTRATES" THAT LAMAR ELLIS AKA DR. LAMAR ELLIS (INDIVIDUALLY) WAS THE DEPOSITOR OF ALL ASSETS DEPOSITED INTO "SAFE KEEPING ACCOUNT NUMBER 107458002" WITH DEPOSIT GUARANTY NATIONAL BANK TRUST DEPARTMENT, ACCEPTED BY TRUST OFFICER HUGH W. ~~STAMMER. LATIMER.~~

ON, OR ABOUT MAY 4, 1995 LAMAR ELLIS AKA DR. LAMAR ELLIS AS AN INDIVIDUAL OPEN SAFE KEEP ACCOUNT NUMBER 10745800 WITH INSTRUCTIONS INDICATING THAT ALL OF MY DEPOSITED SECURITIES AND INSTRUMENTS I.E. TAX CREDITS, CERTIFICATES, DURABLE MEDICAL EQUIPMENT, CHARITABLE SECURITIES AND OTHER ASSETS LISTED HERE ON ENCLOSED DOCUMENT NOTED HERE AS (CHRONOLOGY OF EVENTS). IT WAS STATED AND AGREED TO BY DEPOSIT GUARANTY BANK THAT ALL SUCH (DEPOSITS) WOULD BE HELD IN TRUST FROM MAY 1, 1995 AWAITING FURTHER INSTRUCTIONS FROM ME PERSONALLY AND IF NO SUCH INSTRUCTIONS COME FROM ME TO DEPOSIT GUARANTY BANK DURING THIS INTERIM PERIOD THEN ALL DEPOSITED ASSETS WOULD BE RELEASED TO LAMAR ELLIS A.K.A DR. LAMAR ELLIS BY APRIL 30, 2000. DEPOSIT GUARANTY BANK HAS NEVER RETURNED ANY OF LAMAR ELLIS ASSETS HELD IN ACCOUNT NO. 10745800. (SEE ENCLOSED DOCUMENT ENTITLED DGNB) MAY 4, 1995.

ON, DECEMBER 16, 2003 LAMAR ELLIS (INDIVIDUAL) FILED AN IDENTITY THEFT CASE NO: KC04339H IN CALIFORNIA SUPERIOR COURT AGAINST SEVERAL (DO'S) INCLUDING DEPOSIT GUARANTY BANK IN ORDER TO RECOVER ALL SECURITIES PLACED INTO SAFE KEEP ACCOUNT NO.: 10745800 ON MAY 1, 1995 TO TRANSFER A MARCH 14, 20014 (LTR5073C)

LETTER TO LAMAR ELLIS (INDIVIDUALLY) FROM THE INTERNAL REVENUE SERVICES (IRS) INDICATES THAT IT IS ACTIVELY WORKING TO RESOLVE THESE "IDENTITY THEFT" LOSSES REPORTED BY AND ON LAMAR ELLIS (INDIVIDUALLY) YEARLY INCOME TAX RETURNS FROM DECEMBER 31, 2000 THROUGH DECEMBER 31, 2012. (SEE COPY OF IRS (LTR5073C) DATED MARCH 14, 2014).

NOTE: IT APPEARS THAT SPECIAL MASTER RICHARD C. BREEDEN MAY 28, 2014, LAMAR ELLIS (TR) CASE NUMBER 7070192 IS INDICATING THAT AND ENTITY IE CORPORATION, TRUST, LTD., ETC. RATHER THAN LAMAR ELLIS INDIVIDUALLY IS THE DEPOSITOR OF SAFE KEEP ACCOUNT NUMBER 107458002. PERHAPS SPECIAL MASTER BREEDEN MAY HAVE VIEWED DEPOSIT GUARANTY NATIONAL BANK MAY 4, 11995 LETTER TO DR. LAMAR ELLIS VERBIAGE AT RE: ENERGETIC PSYCHOANALYTIC INSTITUTE AND TRAINING SCHOOL. AGENCY ACCOUNT NUMBER 1207458002 IS INDICATED THAT ENERGETIC INC. IS THE ORGANIZATION THAT ISSUED LAMELLI, LTD. (CHARITABLE SECURITIES) AND IS THE "TRANSFERRING AGENCY" FOR SAFE KEEP ACCOUNT NUMBER 107458002 MEDALLION GUARANTEED PROGRAM, SIGNATURE GUARANTEED PROGRAM SECURITIES. (SEE ENCLOSED LAMAR ELLIS SECURITY CERTIFICATE OF MAY 20, 1995/ DGNB MAY 4, 1995 BY HUGH W. LATIMER)

SINCERELY,

LAMAR ELLIS  
1516 SHIRLEY AVENUE  
JACKSON, MS 39204

**7070192 - WEF  
LAMAR ELLIS TR  
LAMAR ELLIS TTEE CONSERVATOR  
1516 SHIRLEY AVE  
JACKSON, MS 39204**

**Madoff Victim Fund**  
P.O. Box 6310  
Syracuse, NY 13217-6310



LAMAR ELLIS TR  
LAMAR ELLIS TTEE CONSERVATOR  
1516 SHIRLEY AVE  
JACKSON, MS 39204

Date: 5/28/2014  
Claim ID: 7070192

**WARNING: YOUR CLAIM APPEARS TO HAVE BEEN FILED  
BY AN INELIGIBLE ENTITY**

The Madoff Victim Fund recently received a claim from your organization with respect to losses on investments in Madoff Securities. Though your claim has not yet been individually reviewed, MVF has performed a preliminary screening to identify claims from institutions or other entities that do not appear to satisfy basic eligibility standards for MVF. Our preliminary screening has identified your claim as having been filed in the name of a legal entity (corporation, bank, securities firm, insurance company, investment partnership, LLC, LLP, A.G., S.A., N.V., GmbH, P.L.C., partnership, SICAV, trust, etc.) that is unlikely to satisfy the eligibility standards of MVF.

At MVF our goal is to help all eligible victims of the Madoff criminality recover a portion of their investment losses. We also realize that claimants have often put considerable time and effort into preparing their claims. Therefore, we would be sad to see claims fail because they were filed by intermediaries who are not eligible to recover, rather than by the “ultimate investors” who are eligible. This letter is intended as an “early warning” of a potential defect in your claim that could result in a denial if not corrected.

The eligibility criteria for MVF were established by the U.S. Department of Justice and are set forth on MVF’s website with detailed explanations. As we have repeatedly described, in virtually all cases legal entities that held or managed funds on behalf of Madoff investors are not eligible claimants. Corporations, partnerships or financial intermediaries of all types are not eligible to recover from MVF even if such an entity held legal title to a Madoff investment, or was the registered holder of feeder fund shares or other indirect Madoff investments. The investors whose money was actually stolen, not the vehicles through which they invested, are the eligible claimants for MVF. To be eligible, a claimant must have suffered a loss of their own personal funds that were invested in Madoff Securities.

The distinction between banks and other investment entities which are not eligible, and their clients or underlying investors who are eligible, seems clear and simple to us. Nonetheless, MVF has received claims such as yours that appear to have been filed by an ineligible entity.

In reply refer to: 0831495282  
Mar. 14, 2014 LTR 5073C 0  
425-54-2349 000000 00  
00026392  
BODC: SB

LAMAR ELLIS  
1372 FERN LAKE AVE  
BREA CA 92821-2810

Taxpayer identification number: 425-54-2349  
Tax Period(s): Dec. 31, 2000 Dec. 31, 2001  
Dec. 31, 2002 Dec. 31, 2003

Dear Taxpayer:

We received the documentation for your identity theft claim. We are firmly committed to working with victims like you to resolve identity theft cases.

Identity theft issues are complex and require complete and thorough research to resolve. It could take up to 180 days for us to process identity theft cases. We'll contact you when we finish processing your case or if we need additional information or time. You don't need to do anything further at this time.

Continue to file all your federal tax returns as you normally would. We'll contact you if any issues arise with them.

We have also added tax years from your Form-14039, Dec. 31, 2004, Dec. 31, 2005, Dec. 31, 2006, Dec. 31, 2007, Dec. 31, 2008, Dec. 31, 2009, Dec. 31, 2010, Dec. 31, 2011 and Dec. 31, 2012.

Visit our website at [www.irs.gov](http://www.irs.gov) for information about identity theft. Use the search term "identity theft" in the search box. You can also visit [www.irs.gov/privacy](http://www.irs.gov/privacy) and click on the "Identity theft" link.

Review the enclosed Publication 4535, Identity Theft Prevention and Victim Assistance, for detailed information on identity theft and the actions you can take to protect yourself.

You can find additional information about identity theft and the actions you can take to protect yourself on the Federal Trade Commission's website at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft).

The Social Security Administration also has information on identity theft. You can find the information by visiting the "How To Contact Social Security" webpage at [www.ssa.gov/pgm/reach.htm](http://www.ssa.gov/pgm/reach.htm). You then need to follow the "Frequently Asked Questions (FAQ)" link on that page. From the FAQ webpage, enter "identity theft" in the search box. This will lead to links related to identity theft.

The Taxpayer Advocate Service (TAS) is an independent organization

MISSISSIPPI  
1,000,000

LAMELLI, (LTD) LIMITED PARTNERSHIP

100,000 SHARES PREFERRED AUTHORIZED

THIS CERTIFIES THAT LAMAR ELLIS

Preferred \$10 par value

LAMELLI, (LTD)

Bank Transfer Agent Representative  
For Energetic, Lamar Ellis Trust  
163 X02575/0000011418

Master Guaranteed Program  
Signature Guaranteed Program  
Guarantees An Account Holders

SIGNATURE GUARANTEED  
MEDALLION GUARANTEED  
SANK OF AMERICA N.Y.

AUTHORIZED SIGNATURE

Secretary

President

SHARES \$ .00 PAR VALUE EACH

May

95

signed by its duly authorized officers and to be verified with the Master of the Corporation  
Energetic, Inc. 84-0000011418 May 2014

Lamar Ellis, General Partner

Post Office Box 23100  
Jackson, Mississippi 39225-3100

May 4, 1995

Dr. Lamar Ellis  
1516 Everett Avenue  
Jackson, Mississippi 39204

RE: Energetic Psychoanalytic Institute and Training School  
Agency Account, number 107458002

Dear Dr. Ellis:

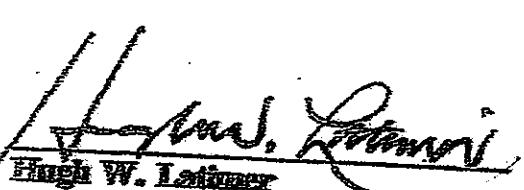
It was good to meet you when you and Mr. Latimer stopped by the office this week. We appreciate and thank you for choosing Deposit Guaranty National Bank to serve your needs in regards to this account.

Even though the agency agreement allows for other services, it is our understanding that our only duty, until further directed, is to hold and safekeep the following items.

| <u>Shares</u> | <u>Description</u>  |
|---------------|---|
| 99,000,000    | Lamelli, (Ltd.) Limited Partnership, #12  |
| 400,000,000   | Lamelli Ltd. Bearer Certificates of Deposit<br>Debt Obligation, No's 660,662,663,665,666,668,<br>669,671,672,674,656,759,761,762,764,767,770,<br>791,794,797,797,707,708,719,720,722,723,725,726,<br>728,731,734,737,738,740,743,746,747,755,756,<br>and 758 @ \$10,000.00 each |

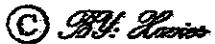
Every six months you will receive a statement which will indicate the securities held in this fund.

Enclosed is our statement for the fee which covers the period May 1, 1995 through April 30, 2000.

  
Hugh W. Latimer  
Senior Vice President and  
Trust Officer

Loria Ann Coleman,  
Personal Financial Representative

Print with Us

© 

DEPOSIT GUARANTY NATIONAL BANK



DOCKET NO. 26358-09  
ALTA F. ELLIS, BABINO

One Deposit Guaranty Plus  
Post Office Box 1248  
Jackson, Mississippi 39275-1248  
Phone 601-354-8585  
Telefax 601-354-8587

Hugh W. Latimer  
Senior Vice President  
Trust Officer

May 1, 1995

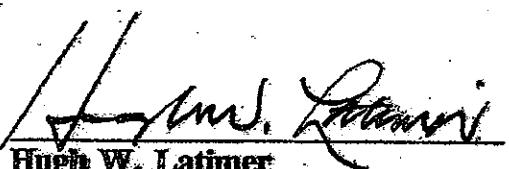
Received for safekeeping from Dr. Lamar Ellis the following:

**LAMELLI, (LTD.) LIMITED PARTNERSHIP  
ENERGETIC, INC. CERTIFICATE NO. 012  
FOR 99,000,000 SHARES OF PREFERRED STOCK  
WITH PAR VALUE OF \$10 PER SHARE**

**4 BEARER CERTIFICATES OF DEPOSIT**

**LAMAR ELLIS TRUST**

|                     |                             |
|---------------------|-----------------------------|
| CERTIFICATE #000660 | \$10,000,000 X 10           |
| CERTIFICATE #000656 | \$10,000,000 X 10           |
| CERTIFICATE #000707 | \$10,000,000 X 10           |
| CERTIFICATE #000734 | <u>\$10,000,000 X 10</u>    |
|                     | <b>TOTAL: \$400,000,000</b> |

  
Hugh W. Latimer  
Senior Vice President and  
Trust Officer

## CHRONOLOGY OF EVENTS

| DATE                               | DESCRIPTION   | SUPPORTING DOCUMENT |
|------------------------------------|---|---------------------|
| January 1970                       | U.S. Congress votes for and approves a bill granting the U.S. Department of Justice (DOJ) authority to enact The Control Substance Act of 1970.   |                     |
| August 30, 1979                    | Dr. Lamar Ellis founds "Energetic Maximal Treadmill and Pulmonary Functioning Diagnostic Center, Incorporated" a Not For Profit 501c3 medical research company.   |                     |
| 1983                               | Congress passes the Orphan Drug Act (ODA).  |                     |
| 1987-1992                          | Dr. Lamar Ellis is granted permission by the Federal Drug Administration to enter into the Orphan Drug Credit Act (ODA), which is administered by the Department of Justice. His purpose is to start the acquisition of Research and Development Credits and certain other kinds of credits.                                      |                     |
| August 31, 1987-<br>March 16, 1992 | Dr. Ellis establishes the basic requirement and demonstrates to the U.S. Government via the required methodology of proof that dollars have been expensed and/or paid out of the incurred debt amount thus generating the need for Research and Development Corporate Tax Credits and Business Tax Credits (Orphan Drug Credits). |                     |
| March 1992                         | Dr. Ellis is issued _____ in Orphan Drug Tax Credits by _____.  |                     |
| December 1993                      | Dr. Ellis submits the first of two IRS Form 6765, Part III, seeking "Current Year Credit For Increasing Research Activities" in the amount of \$61,183,320.   |                     |
| December 1993                      | Dr. Ellis submits IRS Form 3800 and carried forward \$42,195,650 in "General Business Credits". This brings his "Tentative Business Credits" total to \$103,378,970 (i.e., his "Base Amount").  |                     |
| February 1994                      | The IRS audits Dr. Ellis for the tax years 1992 and 1993.   |                     |
| April 3, 1996                      | Dr. Lamar Ellis founds "The Lamar Ellis Irrevocable Trust".   |                     |
| September 1997                     | Dr. Ellis submits his second IRS Form 6765, Part III, seeking "Current Year Credit For Increasing Research  |                     |

**Lamar Ellis Irrevocable Trust**

This is a Lamar Ellis Irrevocable Trust CONFIDENTIAL Document  
It cannot be released without the expressed written approval of The Lamar Ellis Irrevocable Trust.

ATTORNEY OR PARTY WITHOUT ATTORNEY (Name, state bar number, and address):

Lamar Ellis  
 218 Lincoln Avenue  
 Pomona, Ca 91767

TELEPHONE NO: 909-623-2247

FAX NO. (Optional): 909-865-3434

E-MAIL ADDRESS (Optional):

ATTORNEY FOR (Name): Plaintiff - Pro Per

NAME OF COURT: Superior Court, Los Angeles County  
 STREET ADDRESS: 350 West Mission Boulevard

MAILING ADDRESS:

CITY AND ZIP CODE: Pomona, CA 91766-1607

BRANCH NAME: North

PLAINTIFF: Lamar Ellis

DEFENDANT: University of California, Irvine, (et al.)  
 (see attached list) DOES 1 TO 35**COMPLAINT—Personal Injury, Property Damage, Wrongful Death** AMENDED (Number):

Type (check all that apply):

MOTOR VEHICLE  OTHER (specify): ID. Theft, Defamation, Extort  
 Property Damage  Wrongful Death  
 Personal Injury  Other Damages (specify):

Jurisdiction (check all that apply):

 ACTION IS A LIMITED CIVIL CASEAmount demanded  does not exceed \$10,000 exceeds \$10,000, but does not exceed \$25,000 ACTION IS AN UNLIMITED CIVIL CASE (exceeds \$25,000) ACTION IS RECLASSIFIED by this amended complaint from limited to unlimited from unlimited to limited

1. PLAINTIFF (name): Lamar Ellis

*Lamar Ellis*

alleges causes of action against DEFENDANT (name): University of California, Irvine, et al.

2. This pleading, including attachments and exhibits, consists of the following number of pages: 5

3. Each plaintiff named above is a competent adult

a.  except plaintiff (name):

- (1)  a corporation qualified to do business in California
- (2)  an unincorporated entity (describe):
- (3)  a public entity (describe):
- (4)  a minor  an adult
  - (a)  for whom a guardian or conservator of the estate or a guardian ad litem has been appointed
  - (b)  other (specify):
- (5)  other (specify):

b.  except plaintiff (name):

- (1)  a corporation qualified to do business in California
- (2)  an unincorporated entity (describe):
- (3)  a public entity (describe):
- (4)  a minor  an adult
  - (a)  for whom a guardian or conservator of the estate or a guardian ad litem has been appointed
  - (b)  other (specify):
- (5)  other (specify):

 Information about additional plaintiffs who are not competent adults is shown in Complaint—Attachment 3.

FOR COURT USE ONLY

7270  
 4/9/06**FILED**

LOS ANGELES SUPERIOR COURT

DEC 16 2003

JOHN A. CLARKE, CLERK

BY D. WARD, DEPUTY

**CASE ASSIGNED FOR  
 ALL PURPOSES TO  
 JUDGE BRUCE MINTO  
 DEPT. H**

CASE NUMBER:

**KC043397 H**
 CASE NUMBER: KC043397 LAMER ELLIS  
 RECEIPT #: PDR132953813  
 DATE FILED: 12/16/03 11:20:50  
 FEE AMT: \$49.50  
 RECEIVED:  
 CHECK:  
 CASH:  
 CHARGE:  
 CARD:  
 269.50



**BILL LOCKYER**  
*State of California*  
**Attorney General**  
**DEPARTMENT OF JUSTICE**

**BUREAU OF CRIMINAL INFORMATION AND ANALYSIS**  
P.O. BOX 903387  
SACRAMENTO, CA 94203-3870

Facsimile: (916) [Sender's Fax]  
(916) [Sender's Telephone Number]

November 24, 2003

Lamar Ellis  
218 Lincoln Ave.  
Pomona CA 91767

RE: Identity Theft Registration

Dear Mr. Ellis:

This will verify that you have been registered as a victim of identity theft with the California Department of Justice pursuant to section 530.7 of the Penal Code. All individuals and/or entities which you have requested to be notified of your status as a victim of identity theft have been advised of your registration.

Your registration will remain a part of our records and available for access by authorized individuals and/or agencies which you designate. Should you wish that our agency notify additional individuals and/or agencies, you must advise us in writing using your password. Should you decide that you no longer wish the Department of Justice to record your status as a victim, you may request the purging of this information by sending a letter to us along with your password.

Please contact us if you have any questions at the above address or call us toll free at 1-888-880-0240.

Sincerely,

BUD WILFORD Program Manager  
Information Expedite Program

For **BILL LOCKYER**  
Attorney General

dos